

EXHIBIT 3.8

6680-UR-117

10/7/2009 (aff)

PSC REF#:119952

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Wisconsin Power and Light Company**Docket No. 6680-UR-117****WIEG Adjustment to Defer Portion of Temporary Increase of Pension and Welfare Expense Expenditures
(\$ Millions)**

Source: RR-45

Total Pension and Welfare Expense in 2006 - Electric O&M	28.899
Total Pension and Welfare Expense in 2007 - Electric O&M	21.953
Total Pension and Welfare Expense in 2008 - Electric O&M	<u>23.916</u>
Three Year Average - Electric O&M	24.923
Test Year Amount - 2010 - Electric O&M	<u>40.948</u>
Increase in Test Year Amount Over Three Year Average - Electric O&M	16.026
Defer One Half of Increase Amount	<u><u>8.013</u></u>
Jurisdictional Percentage - All Other A&G Common Labor Allocator	<u>86.1583%</u>
Defer One Half of Increase Amount - Retail Electric	<u><u>6.904</u></u>

Public Service Commission of Wisconsin
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